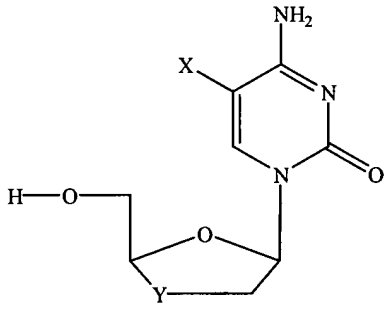
Amendments to the Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

Claim 1 (Currently Amended): A process for the resolution of a compound of Formula A:

FORMULA A



wherein:

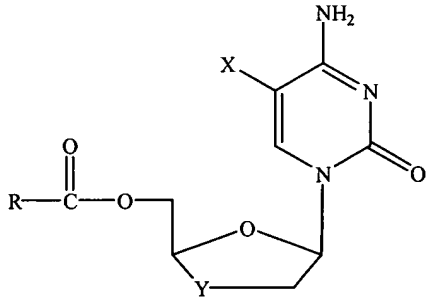
X = F;

Y = S;

wherein the process comprises the steps of:

(a) dispersing an enantiomeric mixture of a compound of Formula B

FORMULA B



wherein:

R is C_1 - C_8 alkyl, alkenyl, or alkynyl

X = F;

Y = S

at a concentration of between about 5% and about 45% ~~1 and about 25%~~ (weight/volume of a non-homogeneous system), in an organic solvent system to produce an organic component;

(b) providing an aqueous solvent system to produce an aqueous component; and

(c) contacting the organic component and the aqueous component to form a non-homogeneous system, under conditions which permit the resolution of the mixture with a hydrolase enzyme to produce a chiral non-racemic ester of Formula B and a non-racemic alcohol of Formula A

wherein said hydrolase enzyme is dispersed in either said organic component, said aqueous component or said non-homogeneous system.

Claim 2 (Previously presented): The process of claim 1, wherein the compound of Formula B is 2-butyryloxymethyl-5-(5-fluorocytosin-1-yl)-1,3-oxathiolane.

Claim 3(Canceled)

Claim 4 (Previously Presented): The process of claim 2, wherein the organic component comprises between about 5 and about 90% of the non-homogeneous system; and the non-homogeneous system also comprises between about 1 and about 20% of surfactant.

Claim 5 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the hydrolase enzyme is selected form the group consisting of porcine liver esterase, porcine pancreatic lipase, *Pseudomonas species* lipase, *Aspergillus niger* lipase and subtilisin.

Claim 6 (Previously Presented): The process according to claim 5, wherein the hydrolase enzyme is a crosslinked enzyme crystal.

Claim 7 (Previously Presented): The process according to claim 6, wherein the crosslinked enzyme crystal is crosslinked with glutaraldehyde.

Claim 8 (Previously Presented): The process according to claim 5, wherein the hydrolase enzyme is an immobilized enzyme.

Claim 9 (Previously Presented): The process according to claim 5, wherein the hydrolase enzyme is a soluble enzyme.

Claim 10 (Previously Presented): The process according to claim 5, wherein the hydrolase enzyme is porcine liver esterase.

Claim 11 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the chiral non-racemic ester is isolated from the organic component.

Claim 12 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the chiral non-racemic alcohol is isolated from the aqueous component.

Claim 13 (canceled)

Claim 14 (canceled)

Claim 15 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the enantiomeric mixture is dispersed in the organic component to a concentration of between about 5% to about 15%.

Claim 16 (Canceled)

Claim 17 (Previously Presented): The process according to any one of claims 1 or 2, wherein the enantiomeric mixture is dispersed in the organic component to a concentration of between about 10% to about 20%.

Claim 18 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the organic component comprises not more than about 50% water miscible organic solvent.

Claim 19 (Previously Presented): The process according to claim 18, wherein the organic component comprises one or more solvents selected from the group consisting of C_4-C_8 alcohols, nitromethane, dichloromethane, toluene, methyl isobutyl ketone, tert-butyl acetate and alkanes.

Claim 20 (Previously Presented): The process according to claim 19, wherein the organic component comprises one or both of n-amyl alcohol and 3-methyl-3-pentanol.

Claim 21 (Previously Presented): The process according to claim 4, wherein the surfactant is selected from the group consisting of cationic surfactants, anionic surfactants and non-ionic surfactants.

Claim 22 (Previously Presented): The process according to claim 21, wherein the surfactant is selected from the group consisting of Tween 20™, Tween 80™, Prionex™, Teepol HB7™ , Tergitol TMN-6™, Tergitol TMN-10™, Tergitol NP-4™, Tergitol 15-S-3™, Igepal CA-630™, Tyloxapol™, Glucode-oxycholic acid, octyl β-gluco-pyranoside, dioctyl sulfosuccinate, and deoxycholic acid.

Claim 23 (Previously Presented): The process according to claim 22, wherein the surfactant is Tween-80™.

Claim 24 (Previously Presented): The process according to claim 22, wherein the surfactant is dioctyl sulfosuccinate.

Claim 25 (Previously Presented): The process according to claim 4, wherein the surfactant is added to the organic component.

Claim 26(Previously Presented): The process according to claim 4, wherein the surfactant is added to the aqueous component.

Claim 27 (Previously Presented): The process according to claim 4, wherein the surfactant is added to said non-homogeneous system.

Claim 28 (Previously Presented): The process according to claim 4, wherein the surfactant is formulated with the hydrolase enzyme.

Claim 29 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the aqueous solvent system comprises water and excipients selected from the group consisting of buffering salts, alkalizing agents, anti-microbial preservatives, stabilizers, filtering aids, co-enzymes, excipients that facilitate dispersion and excipients that facilitate function of the enzyme.

Claim 30 (Previously Presented): The process according to claim 29, wherein the aqueous solvent system comprises water buffered with phosphate buffer at a pH of greater than about 7.

Claim 31 (Previously Presented): The process according to claim 29, wherein the aqueous solvent system comprises water buffered with 2-amino-2-(hydroxymethyl)-1,3-propanediol or TRIS™.

Claim 32 (Previously Presented): The process according to any one of claims 1, 2 or 4, wherein the conditions which permit the resolution comprise a temperature of between about 5°C and about 45°C.

Claim 33 – 60 (cancelled)